



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: June 26, 2014
Filing Ref: KIN15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-------------------------------|-------------------------------|
| 1. Employee Fringe Benefits | 7. Fleet Management (ISF) |
| 2. Administration | 8. Information Services (ISF) |
| 3. Finance | 9. Health Insurance (ISF) |
| 4. Communications | 10. Public Works (ISF) |
| 5. County Counsel | 11. General Liability (ISF) |
| 6. Workers Compensation (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forRebecca Carr, CPA, CGMA**Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting**NameDirector of FinanceTitle6-30-20147-3-2014DateDate**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

County of Kings
Cost Plan Year 2014-2015
Fiscal Year 2012-2013
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING USE	9,290	9,742	0	5,199	0	19,231	0
EQUIPMENT USE	515	8,512	0	95,760	0	0	0
ADMINISTRATION	1,834	5,194	0	2,075	0	12,053	0
INSURANCE	2,322	5,536	0	1,913	0	7,124	0
PERSONNEL	5,162	17,366	0	4,424	0	20,646	0
FINANCE	6,114	18,015	0	8,451	97	33,968	133
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	121,546	18,465	0	5,749	0	4,050	0
Total Allocated	146,783	82,830	0	123,571	97	97,072	133
Roll Forward	(65,277)	(5,820)	0	5,079	(36)	(854)	(357)
Cost With Roll Forward	81,506	77,010	0	128,650	61	96,218	(224)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	81,506	77,010	0	128,650	61	96,218	(224)

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	843	9,265	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	364	954	1,774	1,076	0	3	1,021
INSURANCE	569	1,863	1,174	14	572	0	0
PERSONNEL	1,474	2,950	2,212	0	2,212	0	0
FINANCE	1,475	3,703	5,211	2,432	1,078	41	2,175
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	653	0	0	0	0	0	0
Total Allocated	5,378	18,735	18,584	3,522	3,862	44	3,196
Roll Forward	1,315	286	(2,917)	(373)	(741)	(8)	2,914
Cost With Roll Forward	6,693	19,021	15,667	3,149	3,121	36	6,110
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,693	19,021	15,667	3,149	3,121	36	6,110

County of Kings
Cost Plan Year 2014-2015
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Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	TRIAL COURT	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	2,592	0	0	0	24,094	0
EQUIPMENT USE	0	0	0	0	0	16,205	0
ADMINISTRATION	2,729	269	9,278	0	59	11,161	10,529
INSURANCE	0	454	12,264	0	0	11,622	15,061
PERSONNEL	0	590	0	0	0	29,680	43,506
FINANCE	5,343	1,272	20,983	0	109	36,381	41,750
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	44	0	0	0	2,961	1,655
Total Allocated	8,072	5,221	42,525	0	168	132,104	112,501
Roll Forward	(9,028)	(2,433)	(1,366)	0	11	(3,626)	(7,844)
Cost With Roll Forward	(956)	2,788	41,159	0	179	128,478	104,657
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(956)	2,788	41,159	0	179	128,478	104,657

County of Kings
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Fiscal Year 2012-2013
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA OCJP GRANT	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING USE	0	6,519	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	5,115	451
ADMINISTRATION	487	1,043	0	2,120	446	971	288
INSURANCE	386	933	0	1,502	292	572	325
PERSONNEL	1,474	2,654	0	5,899	1,106	2,212	0
FINANCE	1,698	3,748	0	6,891	(1,098)	1,198	1,805
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,655
Total Allocated	4,045	14,897	0	16,412	746	10,068	4,524
Roll Forward	60	(980)	0	(1,314)	(1,627)	(1,172)	(4,125)
Cost With Roll Forward	4,105	13,917	0	15,098	(881)	8,896	399
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,105	13,917	0	15,098	(881)	8,896	399

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	CONTRACT LAW	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING USE	26,001	0	0	0	0	0	0
EQUIPMENT USE	6,695	0	8,184	2,240	20,742	3,303	0
ADMINISTRATION	2,389	0	891	5,313	19,971	817	1,300
INSURANCE	6,161	0	200	5,595	103,705	572	945
PERSONNEL	15,485	0	738	22,122	44,980	2,212	3,687
FINANCE	14,321	0	3,236	20,279	60,161	168	4,209
COMMUNICATIONS	0	0	0	0	844,377	0	0
COUNTY COUNSEL	43,113	0	0	0	0	0	0
Total Allocated	114,165	0	13,249	55,549	1,093,936	7,072	10,141
Roll Forward	19,729	(5,118)	(10,793)	0	54,872	(4,458)	(1,047)
Cost With Roll Forward	133,894	(5,118)	2,456	55,549	1,148,808	2,614	9,094
Adjustments	0	0	0	0	0	0	0
Proposed Costs	133,894	(5,118)	2,456	55,549	1,148,808	2,614	9,094

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	JUVENILE ACADEMY
BUILDING USE	0	775,969	11,177	170,883	0	0	0
EQUIPMENT USE	0	4,271	2,744	1,846	16,952	0	0
ADMINISTRATION	2,331	28,260	0	12,490	3,001	598	0
INSURANCE	2,199	38,376	2,338	13,957	4,245	572	0
PERSONNEL	8,665	74,661	7,374	24,334	16,776	2,212	0
FINANCE	8,320	89,257	4,921	35,012	13,632	2,245	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	6,097	0	0	0	0	0
Total Allocated	21,515	1,016,891	28,554	258,522	54,606	5,627	0
Roll Forward	119	37	(2,196)	(40,788)	0	0	0
Cost With Roll Forward	21,634	1,016,928	26,358	217,734	54,606	5,627	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,634	1,016,928	26,358	217,734	54,606	5,627	0

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PROB-YOBG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING USE	0	0	29,157	0	3,148	0	0
EQUIPMENT USE	0	0	12,025	0	3,464	0	0
ADMINISTRATION	1,052	44	11,995	0	459	0	0
INSURANCE	758	200	13,236	0	602	0	0
PERSONNEL	2,950	738	37,828	0	1,438	0	0
FINANCE	3,613	543	41,993	0	1,901	0	0
COMMUNICATIONS	0	0	140,630	0	0	0	0
COUNTY COUNSEL	0	0	16,941	0	0	0	0
Total Allocated	8,373	1,525	303,805	0	11,012	0	0
Roll Forward	2,651	(449)	(343,515)	0	(962)	0	0
Cost With Roll Forward	11,024	1,076	(39,710)	0	10,050	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,024	1,076	(39,710)	0	10,050	0	0

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Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING USE	233	56,033	0	0	41,451	1,533	4,616
EQUIPMENT USE	11,227	414,073	0	0	4,199	1,065	1,191
ADMINISTRATION	1,004	23,269	203	857	5,845	1,154	2,310
INSURANCE	1,069	21,322	200	14	8,514	934	2,220
PERSONNEL	3,687	51,986	738	0	18,804	2,950	6,637
FINANCE	3,822	71,798	748	1,682	20,448	3,875	8,385
COMMUNICATIONS	0	(94,614)	0	0	0	0	0
COUNTY COUNSEL	0	1,742	0	0	2,526	0	33,054
Total Allocated	21,042	545,609	1,889	2,553	101,787	11,511	58,413
Roll Forward	(4,610)	69,169	0	0	(15,085)	(4,270)	(46,423)
Cost With Roll Forward	16,432	614,778	1,889	2,553	86,702	7,241	11,990
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,432	614,778	1,889	2,553	86,702	7,241	11,990

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING USE	240	0	0	1,472	6,245	0	3,280
EQUIPMENT USE	0	0	0	3,165	382	1,026	3,667
ADMINISTRATION	124	0	0	2,184	1,184	557	1,440
INSURANCE	41	0	0	1,487	2,712	386	2,282
PERSONNEL	0	0	0	5,162	8,111	1,474	5,162
FINANCE	442	0	1,479	6,706	6,377	1,799	7,023
COMMUNICATIONS	0	0	0	0	0	75,267	0
COUNTY COUNSEL	(408)	0	0	1,046	(2,133)	479	0
Total Allocated	439	0	1,479	21,222	22,878	80,988	22,854
Roll Forward	(1,017)	0	222	373	(11,676)	(31,863)	(1,665)
Cost With Roll Forward	(578)	0	1,701	21,595	11,202	49,125	21,189
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(578)	0	1,701	21,595	11,202	49,125	21,189

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Allocated Costs By Department

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING USE	0	107,473	0	13,146	0	0	0
EQUIPMENT USE	7,559	26,756	0	782	0	11,332	772
ADMINISTRATION	770	2,111	109	3,153	2,125	973	0
INSURANCE	83,932	23,504	1,315	3,057	2,154	572	386
PERSONNEL	738	10,323	5,162	9,586	8,480	2,212	1,474
FINANCE	2,236	10,238	2,729	10,733	8,058	3,748	788
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	4,877	0	0	0
Total Allocated	95,235	180,405	9,315	45,334	20,817	18,837	3,420
Roll Forward	57,209	308	(7,232)	(8,430)	(8,040)	(2,182)	(253)
Cost With Roll Forward	152,444	180,713	2,083	36,904	12,777	16,655	3,167
Adjustments	0	0	0	0	0	0	0
Proposed Costs	152,444	180,713	2,083	36,904	12,777	16,655	3,167

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	CHILD HEALTH INIT.	EMERGENCY PREP	AIDS PROGRAM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	19,094	676	20,836	0	5,176	0
ADMINISTRATION	511	4,554	451	3,433	0	587	673
INSURANCE	386	4,851	200	2,716	0	386	572
PERSONNEL	1,474	19,172	738	10,765	0	1,474	2,212
FINANCE	1,896	17,771	1,606	11,951	0	2,350	3,018
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	4,267	65,442	3,671	49,701	0	9,973	6,475
Roll Forward	702	(10,991)	(392)	(5,153)	0	(793)	(570)
Cost With Roll Forward	4,969	54,451	3,279	44,548	0	9,180	5,905
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,969	54,451	3,279	44,548	0	9,180	5,905

County of Kings
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Detail

Central Service Departments	CHILD HEALTH	CRIPPLED CHILD	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	363	0	0	0	0	0
ADMINISTRATION	1,376	963	1,373	693	0	19,771	2,777
INSURANCE	1,122	1,279	1,131	498	0	0	200
PERSONNEL	4,388	5,014	4,424	1,918	0	0	738
FINANCE	4,701	4,328	4,906	2,414	500	37,967	5,825
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	(273)
Total Allocated	11,587	11,947	11,834	5,523	500	57,738	9,267
Roll Forward	(2,403)	(5,117)	(4,784)	(2,525)	(54)	(8,246)	1,925
Cost With Roll Forward	9,184	6,830	7,050	2,998	446	49,492	11,192
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,184	6,830	7,050	2,998	446	49,492	11,192

County of Kings
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Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	WELFARE	IHSS
BUILDING USE	0	0	0	0	0	217,907	0
EQUIPMENT USE	347	5,602	3,105	0	877	0	0
ADMINISTRATION	2,450	15,470	5,194	0	0	67,486	0
INSURANCE	386	3,177	758	0	1,315	173,286	14
PERSONNEL	1,474	12,535	2,950	0	5,162	215,315	0
FINANCE	5,845	36,806	4,475	0	3,165	231,071	1,355
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	(116)	(893)	(3,919)	0	(390)	0	(310)
Total Allocated	10,386	72,697	12,563	0	10,129	905,065	1,059
Roll Forward	(3,669)	7,263	(24,260)	(16)	1,503	(3,806)	514
Cost With Roll Forward	6,717	79,960	(11,697)	(16)	11,632	901,259	1,573
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,717	79,960	(11,697)	(16)	11,632	901,259	1,573

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING USE	0	0	0	28,169	23,645	1,795	34,566
EQUIPMENT USE	0	0	0	17,457	0	0	0
ADMINISTRATION	0	587	0	5,015	456	24,126	2,858
INSURANCE	0	0	4,851	4,742	1,946	66,301	4,109
PERSONNEL	0	0	19,172	12,816	1,474	15,485	6,637
FINANCE	0	1,558	13,184	18,394	1,773	55,823	10,166
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	44	479	0	0	261
Total Allocated	0	2,145	37,251	87,072	29,294	163,530	58,597
Roll Forward	0	201	(11,969)	(1,861)	(972)	56,795	(3,598)
Cost With Roll Forward	0	2,346	25,282	85,211	28,322	220,325	54,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,346	25,282	85,211	28,322	220,325	54,999

County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING USE	0	21,273	6,557	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	7,852	7,932	314	0	0	0
INSURANCE	0	1,337	7,822	758	0	0	0
PERSONNEL	0	5,162	22,122	2,950	0	0	0
FINANCE	0	20,894	24,867	1,850	4	2,328	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	(3,729)	0
Total Allocated	0	56,518	69,300	5,872	4	(1,401)	0
Roll Forward	0	(4,304)	(4,004)	22	(4,652)	(7,930)	(2,424)
Cost With Roll Forward	0	52,214	65,296	5,894	(4,648)	(9,331)	(2,424)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	52,214	65,296	5,894	(4,648)	(9,331)	(2,424)

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Detail

Central Service Departments	AITS II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AITS
BUILDING USE	0	0	0	0	5,270	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	954	0	0
PERSONNEL	0	0	0	0	0	0	0
FINANCE	0	0	0	0	2,909	1,859	1,717
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	9,133	1,859	1,717
Roll Forward	(245)	0	0	0	0	0	0
Cost With Roll Forward	(245)	0	0	0	9,133	1,859	1,717
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(245)	0	0	0	9,133	1,859	1,717

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Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	6,698	0	78,733	1,771,658	0	0	1,771,658
EQUIPMENT USE	0	0	0	769,753	0	0	769,753
ADMINISTRATION	0	0	0	382,913	215,142	215,877	813,932
INSURANCE	1,435	0	331	701,123	0	0	701,123
PERSONNEL	2,581	0	0	930,605	0	0	930,605
FINANCE	1,352	17,546	(14,350)	1,223,722	45,888	995,436	2,265,046
COMMUNICATIONS	0	0	117,904	1,083,564	368,663	0	1,452,227
COUNTY COUNSEL	5,792	261	(232,069)	29,250	398,186	449,750	877,186
Total Allocated	17,858	17,807	(49,451)	6,892,588	1,027,879	1,661,063	9,581,530
Roll Forward	(5,409)	(269)	(211,856)	(710,963)	0	0	(710,963)
Cost With Roll Forward	12,449	17,538	(261,307)	6,181,625	1,027,879	1,661,063	8,870,567
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,449	17,538	(261,307)	6,181,625	1,027,879	1,661,063	8,870,567